

	DEPARTMENT AUDITS AND REPORTS	Operations Order 2.5.00
	PHOENIX POLICE DEPARTMENT Rev. 10/25/23	PAGE 1

1. GENERAL INFORMATION

- A. The Organizational Integrity Bureau (OIB) Quality Assurance and Standards Unit (QASU) provides independent, objective, and comprehensive audit services of Police Department operations, internal controls, and policies and procedures.

The QASU guides the improvement of processes, maintains accreditation standards and strives for excellence in policing best practices.

- B. The QASU performs audit services within the Department, including:

- (1) Provides a liaison to the City Auditor Department and facilitates audits involving the Police Department.
- (2) Completes After Action Reports (AAR) for all events occurring within the Department.
- (3) Fulfills Special Requests (audit activities and inspection services).
- (4) Conducts Field and Desktop Performance Inspections.
- (5) Notifies employees regarding reporting for controlled substance screening.

2. DEFINITIONS

- A. Audits: Conducted by the City Auditor Department based on Generally Accepted Government Auditing Standards (GAGAS).
- B. City Auditor Liaison: A designated member of the QASU; functions as the primary point of contact for the Police Department to the City Auditor Department.
- C. After Action Reports: Describes the Department's response to an event; constructively evaluates operational actions and identifies areas for improvement.
- D. Special Request Reports: Audit and/or Inspection and reporting upon request from the Police Chief, Executive Staff or a Bureau/Precinct Commander or Administrator.
- E. Field Performance Inspections: Field-based performance inspections to determine how personnel are complying with policies, procedures and processes. Involves interaction with personnel being reviewed.
- F. Desktop Performance Inspections: Performance inspections generally performed remotely without any in-person interaction, to determine how personnel are complying with Department policies, procedures and processes.

3. DEPARTMENT AUDITS

- A. City Auditor Department:

- (1) The City Auditor Department's primary service is to conduct audits of all City of Phoenix departments programs and contractors. ([AR 3.13 Internal Audit Reports and Follow-up Actions](#)).
- (2) Certified auditors with the City Auditor Department follow Generally Accepted Government Auditing Standards (GAGAS) requirements and complete audits directly involving the Police Department. OIB does not conduct traditional GAGAS audits.
- (3) The City Auditor Department produces audit reports to provide independent and objective feedback, and to provide recommendations to reduce operational and financial risks and to promote efficient use of City resources.



DEPARTMENT AUDITS AND REPORTS

Operations Order

2.5.00

PHOENIX POLICE DEPARTMENT

Rev. 10/25/23

PAGE 2

3. B. City Auditor Liaison

- (1) Provides Police Department information to the City Auditor Department and distributes City Auditor Department information to the Police Department.
- (2) Works with the City Auditor Department to complete tasks related to future, in-progress and completed audits involving the Police Department. These tasks include:
 - (a) Annually convenes an Audit Committee which will identify specific areas for consideration during an audit schedule based on a risk assessment of Police Department activities. The committee will be comprised of the following participants:
 - City Auditor Department Liaison
 - Executive Administrative Assistant Chief
 - Legal Unit
 - OIB Commander/Administrator
 - OIB Quality Assurance Unit Lieutenant
- (3) Completes audit schedules.
 - (a) Audit schedules may have either a one-, two-, or three-year duration.
 - (b) Each audit schedule will audit all divisions within the Department.
 - (c) Ad-hoc audits may be requested by the Audit Committee with the approval of an assistant chief.
- (4) Conducts 'field work' with City Auditor Department, as necessary.
- (5) On initiation of an audit, provides the City Auditor Department with all necessary Police Department Points of Contact (POCs).
- (6) Coordinates the scheduling of audit-opening and audit-closing meetings with the City Auditor Department and all Police Department POCs.
- (7) Manages recommendations resulting from an audit.
 - Provides audit recommendations to the affected Division Chief.
 - Requests a formal response from that Division Chief.
 - Ensures the response includes target dates for implementation of recommendations.
 - Provides the response to the City Auditor Department.
- (8) The City Audit Liaison will conduct follow-up six to nine months after the final audit is published to determine what action was taken regarding the recommendations and response in the initial audit.

4. **OTHER QASU RESPONSIBILITIES**

A. After Action Report (AAR):

- (1) OIB is responsible for Department collaboration of all formalized AARs.
- (2) AARs will be completed at the request of Executive staff.
- (3) They may be a high-level summary, or an in-depth, data driven report to analyze the actions taken by participants and identify areas needing improvement (e.g., training, tactics, etc.)

	DEPARTMENT AUDITS AND REPORTS	Operations Order 2.5.00
	PHOENIX POLICE DEPARTMENT Rev. 10/25/23	PAGE 3

4. B. Special Request Reports

(1) Special Executive Requests

- (a) OIB may be required to assist in internal investigations or special projects to review Department procedures and provide a report with an independent analysis of the effectiveness of internal controls and compliance.
- (b) These requests may be made by the Executive staff, and/or Precinct/Bureau Commanders or Administrators.

(2) Recurring Special Request Reports

- (a) Non-City Cash Fund per [AR 3.15](#) (Annually)
- (b) PSB Gun Loaner Inventory (Bi-Annually)

C. Proactive/Random Inspection Services

- (1) Inspections provide independent, objective feedback on police operations; in many cases, inspectors identify opportunities to improve processes and systems and make recommendations for corrective action.
- (2) Inspections will be conducted randomly in all precincts and on all shifts to achieve consistency and data integrity.
- (3) Precinct Commanders will be notified of findings for inspections conducted within their areas of responsibility.
- (4) QASU is responsible for the following proactive/random inspections (see OIB Manual for detailed procedures).
 - (a) Field Performance Inspections to include:
 - Off-Duty Work inspections
 - Property Management Unit (PMU)
 - (b) Desktop Performance Inspections of records including but not limited to:
 - Call for service (CFS)
 - Body Worn Camera (BWC)

D. Controlled Substance Screening

- (1) OIB will notify an employee's immediate supervisor of the employee's selection for mandatory drug screening.
- (2) OIB will track all controlled substance screening in IAPro.

5. YEARLY CAPITAL INVENTORY

A. Inventory Requests

- (1) PMU will provide each bureau/precinct with a detailed memorandum listing assets for inspection.
- (2) Each bureau/precinct will physically account for the assets on the list or indicate the disposition of any missing assets.

	DEPARTMENT AUDITS AND REPORTS	Operations Order 2.5.00
	PHOENIX POLICE DEPARTMENT Rev. 10/25/23	PAGE 4

5. A. (3) The completed inventory, copies of any Asset Transfer forms, Asset Retirement forms, or Incident Reports (IRs) will be returned to PMU before the date indicated on the cover memorandum.

B. Missing Assets

- (1) PMU will prepare a list of any missing assets, requesting disposition information, and forward to affected bureaus/precincts. Bureaus/precincts will make every effort to locate missing assets.
- (2) If unable to locate a missing asset, an IR will be completed documenting the property as lost or stolen. A memorandum will be forwarded through the chain of command to the bureau/precinct Commander or Administrator who will forward a copy to PMU.
 - (a) The memorandum should contain the name of the item, any identifying characteristics, what bureau or precinct the asset was assigned to, and the associated IR number.

6. **NON-OIB AUDITS/REPORTS**

- A. Audits and reports conducted by personnel not assigned to OIB, including external agencies, shall be reported by the auditee (usually a bureau or precinct) at the time the audit/report is initiated as follows:

- (1) Obtain an OIB audit/report number by calling OIB at 602-534-3477 or by email to the QASU at PPD.COBadmin@phoenix.gov.
- (2) Notify the City Auditor Department in accordance with [AR 3.13.5](#)
 - This does not include reports/inspections conducted by Inspections Lieutenants.
- (3) A memorandum endorsed by the commander/administrator of the affected bureau or precinct, shall be forwarded to the OIB Commander.
 - (a) The Memorandum should include the OIB audit number, the agency conducting the audit or report, and at what interval the review is completed (e.g., quarterly, annually, etc.).

- B. The objective of this procedure is to:

- Provide assistance if needed.
- Reduce the potential for duplication of efforts by different work units.
- Improve overall management of Department resources.
- Provide a “best practices” approach for Department operation.

- C. At the conclusion of any audit/report a copy of the final report shall be forwarded to OIB.

Last Organizational Review: